

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

NELSON J. OBUS, et al.,

Defendants.

No. 06 Civ. 3150 (GBD)
ECF

DECLARATION OF KYLE M. DEYOUNG

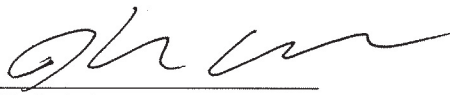
KYLE M. DEYOUNG hereby declares under penalty of perjury, as follows:

1. I am counsel for the Securities and Exchange Commission (“Commission” or “SEC”) in this action.
2. I submit this declaration in connection with the SEC’s Motion *In Limine* To Exclude The Proposed Expert Testimony of Charles Porten (the “Motion”).
3. Lodged herewith are the SEC’s Exhibits referred to in its Memorandum of Law in Support of the Motion (the “Memorandum”).
4. Exhibit 1 is a true and correct copy of the Expert Report of Charles Porten dated August 15, 2008.
5. Exhibit 2 is a true and correct copy of excerpts from Nelson Obus’ SEC Testimony transcript dated August 29, 2002.
6. Exhibit 3 is a true and correct copy of excerpts from Peter Black’s deposition transcript dated June 10, 2008.

7. Exhibit 4 is a true and correct copy of Charles Porten's deposition transcript dated October 7, 2008.

Pursuant to 28 U.S. C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 17, 2014



Kyle M. DeYoung